

Hayes Twp
(26.795)

VISITS, and get well cards.

We thank the Lord
for the faster recovery
and healing, the doctors
thought it would take a lot
longer than it has - so God
has heard those prayers.
Thank You Again!

May God Bless You
Richly!
The Bishops

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2018

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osed Budget 2018

Amount of 2017 Ad Valorem Tax	Est. Tax Rate*
3,243	1.228
64,865	24.567
2,640	1.000
70,748	26.795

67583-0276

County of Reno)
State of Kansas)ss,

PROOF OF PUBLICATION

DAVID GREEN, being duly sworn, days on his oath
that he is publisher of

THE RECORD

a weekly newspaper printed and published in the city
of Turon, Reno County, Kansas, of general paid cir-
culation on a weekly basis in Reno County, Kansas,
and not a trade, religious or fraternal publication,
which newspaper has been entered as second class
mail matter in the United States Post Office, Turon,
Kansas, in which newspaper has been continuous-
ly and uninterruptedly published for more than 50
weeks a year and has been published for more than
five years prior to the first publication of the notice
hereinafter mention, and that the notice, of true
copy is hereto attached, was published in 1
consecutive issues of said newspaper, the first pub-
lication being in the issue of August 3,
20 17 and the last publication in the issue of
August 3, 20 17.

David Green

PUBLISHER

Subscribed and sworn to before me this 1 day of
August, 20 17.

Valerie Green

Notary Public

FILED

AUG 04 2017

Donna Patton
COUNTY CLERK

My commission expires
NOTARY PUBLIC - State of Kansas
VALERIE GREEN
My Appt. Exp. 1-14-18

Hayes Twp
(26.795)

County of Reno
State of Kansas

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DAVID GREE
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a weekly newsp
of Turon, Reno
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Subscribed at
August

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(Published In The Record, Thursday, August 3, 2017)1t

NOTICE OF BUDGET HEARING

2018

The governing body of
Hayes Township
Reno County

will meet on August 23, 2017 at 7 p.m. at Hayes Township Building on West 4th for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Hayes Township Building on West 4th and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2018 Expenditures and Amount of 2017 Ad Valorem Tax establish the maximum limits of the 2018 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual 2016		Current Year Estimate 2017		Proposed Budget 2018		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	Est. Tax Rate*
General							
Debt Service	5,619	1.383	2,350	1.382	4,503	3,243	1.228
Library							
Road	117,405	23.917	74,413	23.898			
Cemetery	2,120	0.515	1,200	0.515	76,033	64,865	24.567
					2,770	2,640	1.000
Special Machinery Fund							
Special Machinery							
Totals	42,000						
Less: Transfers	167,144	25.815	77,963	25.795	83,306	70,748	26.795
Net Expenditure	22,649		0				
Total Tax Levied	144,495		77,963		83,306		
Assessed Valuation:	80,480		60,543		XXXXXXXXXXXXXXXXXXXX		
Township							
Outstanding Indebtedness, Jan 1	3,117,653		2,347,099			2,640,356	
G.O. Bonds	2015		2016				
Other	0		0				
Lease Purchase Principal	0		0				
Total	201,653		190,534				
	201,653		190,534			179,060	
						179,060	

*Tax rates are expressed in mills.

Todd Miller
Clerk

See Accountant's Compilation Report and Summary of Significant Assumptions
Page No. 9

FILED

AUG 04 2017

Donna Patton
COUNTY CLERK

Hayes Twp
Notice of Vote

FILED

SEP 01 2017

Donna Patton
COUNTY CLERK

County of Reno)
State of Kansas)ss,

PROOF OF PUBLICATION

DAVID GREEN, being duly sworn, days on his oath
that he is publisher of


THE RECORD

a weekly newspaper printed and published in the city
of Turon, Reno County, Kansas, of general paid cir-
culation on a weekly basis in Reno County, Kansas,
and not a trade, religious or fraternal publication,
which newspaper has been entered as second class
mail matter in the United States Post Office, Turon,
Kansas, in which newspaper has been continuous-
ly and uninterruptedly published for more than 50
weeks a year and has been published for more than
five years prior to the first publication of the notice
hereinafter mention, and that the notice, of true
copy is hereto attached, was published in 1
consecutive issues of said newspaper, the first pub-
lication being in the issue of August 31,
20 17 and the last publication in the issue of
August 31, 20 17.



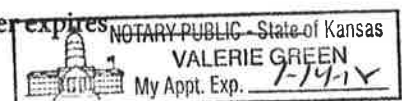
PUBLISHER

Subscribed and sworn to before me this 29 day of
August, 20 17.



Notary Public

My commissioner expires



In adopting the 2018 budget the governing body voted to increase property taxes in an amount
greater than the amount levied for the 2017 budget, adjusted by the 2016 CPI for all urban
consumers. 2 members voted in favor of the budget and 0 members voted against
the budget.

Notice of Vote - Hayes Township

(Published In The Record, Thursday, August 31, 2017)

2018

CERTIFICATE

To the Clerk of Reno County, State of Kansas
We, the undersigned, officers of

Hayes Township

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was approved and adopted as the
maximum expenditures for the various funds for the year 2018; and (3) the
Amount(s) of 2017 Ad Valorem Tax are within statutory limitations for the 2018 Budget.

		2018 Adopted Budget		
Table of Contents:		Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2018	Page No. 2			
Alloc of MVT, RVT, and 16/20M Vehicles	3			
Schedule of Transfers	4			
Statement of Indebt. & Lease/Purchase	5			
Computation to Determine State Library Gra	6			
Fund K.S.A.				
General	79-1962	4,503	3,243	1.228
Debt Service	10-113			
Library	12-1220			
Road	68-518c	76,033	64,865	24.564
Cemetery	12-1405	2,770	2,640	1.000
Special Machinery Fund				
Special Machinery	7			
Totals	xxxxxx	83,306	70,748	
Budget Summary	9			
Neighborhood Revitalization Rebate		Resolution required? Vote publication required?	Yes	JA

26.792

Final Assessed Valuation:	County Clerk's Use Only
Township	2,164,706
	Nov. 1, 2017 Valuation

Assisted by:

D. Scot Loyd, CPA, CGFM, CFE, CGMA

Jan Nolde, CPA, CFE, CGMA

Address:

Swindoll, Janzen, Hawk & Loyd

123 S. Main

McPherson, KS 67460

Email:

scotloyd@suhl.com, jannolde@suhl.com

Attest:

2017

(26.795)

Bryan Miller

Foodal Miller

County Clerk

Governing Body

Special Road Election held _____ for _____ Mills for _____ years.
First levy in _____

See Accountant's Compilation Report and Summary of Significant Assumptions

FILED

SEP - 6 2017

Donna Patton
COUNTY CLERK

Hayes Township

2018

Computation to Determine Limit for 2018

	Amount of Levy
1. Total tax levy amount in 2017	+ \$ 60,543 ✓
2. Debt service levy in 2017	- \$ 0
3. Tax levy excluding debt service	\$ 60,543

2017 Valuation Information for Valuation Adjustments

4. New improvements for 2017:	+ 0
5. Increase in personal property for 2017:	
5a. Personal property 2017	+ 693,931
5b. Personal property 2016	- 459,673
5c. Increase in personal property (5a minus 5b)	+ 234,258 ✓
	(Use Only if > 0)
6. Valuation of property that changed in use during 2017:	+ 3,567 ✓
7. Total valuation adjustment (sum of 4, 5c, 6)	237,825
8. Total estimated valuation July 1, 2017	2,640,356 ✓
9. Total valuation less valuation adjustment (8 minus 7)	2,402,531
10. Factor for increase (7 divided by 9)	0.09899
11. Amount of increase (10 times 3)	+ \$ 5,993
12. 2018 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 66,536
13. Debt service levy in this 2018 budget	0
14. 2018 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	66,536
15. Consumer Price Index for all urban consumers for calendar year 2016	0.013
16. Consumer Price Index adjustment (3 times 15)	\$ 787
17. Maximum levy for budget year 2018, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 67,323 ✓

If the 2018 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

See Accountant's Compilation Report and Summary of Significant Assumptions

Hayes Township
Reno County

2018

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2017	Tax Levy Amount in 2017 Budget	Allocation for Year 2018				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	3,243	125	4	25	4	1
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	56,092	2,154	66	434	74	7
Cemetery	1,208	46	1	9	2	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	60,543	2,325	71	468	80	8

County Treas Motor Vehicle Estimate 2,325

County Treas Recreational Vehicle Estimate 71

County Treas 16/20M Vehicle Estimate 468

County Treas Commercial Vehicle Tax Estimate 80

County Treas Watercraft Tax Estimate 8

MVT Factor 0.03840

RVT Factor 0.00117

16/20M Factor 0.00773

Comm Veh Factor 0.00132

Watercraft Factor 0.00013

See Accountant's Compilation Report and Summary of Significant Assumptions

2018

Hayes Township

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2016	Current Amount for 2017	Proposed Amount for 2018	Transfers Authorized by Statute
General	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	22,649	-	-	68-141g
Total		22,649	0	0	
Adjustments*					
Adjusted Totals		22,649	0	0	

*Note: Adjustments are required only if the transfer is being made in 2017 and/or 2018 from a non-budgeted fund.

See Accountant's Compilation Report and Summary of Significant Assumptions

Hayes Township
Reno County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2017	Date Due		Amount Due 2017		Amount Due 2018	
					Interest	Principal	Interest	Principal	Interest	Principal
G.O. Bonds										
None										
Total G.O. Bonds				0			0	0	0	0
Other										
None										
Total Other				0			0	0	0	0
Total Indebtedness				0			0	0	0	0

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2017	Payments Due 2017	Payments Due 2018
Motor Grader	7/21/14	72	3.15	212,427	179,060	17,563	17,563
				Total	179,060	17,563	17,563

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

See Accountant's Compilation Report and Summary of Significant Assumptions

Hayes Township

2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance January 1	1,156	0	1,090
Receipts:			
Ad Valorem Tax	4,030	3,243	xxxxxxxxxxxxxxxx
Delinquent Tax	101	0	0
Motor Vehicle Tax	102	147	125
Recreational Vehicle Tax	3	1	4
16/20 M Vehicle Tax	19	20	25
Commercial Vehicle Tax	4	4	4
Watercraft Tax	0	1	1
LAVTR	0	0	0
Gross Earnings (Intangibles) Tax	0	24	11
Interest on Idle Funds	66	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous	138	0	0
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	4,463	3,440	170
Resources Available:	5,619	3,440	1,260
Expenditures:			
Professional Services	3,362	2,000	2,110
Legal Publications	47	50	50
Insurance	1,860	0	1,843
Contract Services	230	300	500
Postage & Supplies	74	0	0
Cash Forward (2018 column)			
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Available			
Miscellaneous	46	0	0
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	5,619	2,350	4,503
Unencumbered Cash Balance Dec 31	0	1,090	xxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	5,632	4,653	4,503
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			4,503
Tax Required			3,243
Delinquent Comp Rate: 0.0%			0
Amount of 2017 Ad Valorem Tax			3,243

Hayes Township

2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Road	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance January 1	39,375	8,173	633
Receipts:			
Ad Valorem Tax	69,217	56,092	xxxxxxxxxxxxxxx
Delinquent Tax	1,780	0	0
Motor Vehicle Tax	2,004	2,539	2,154
Recreational Vehicle Tax	67	18	66
16/20M Vehicle Tax	380	338	434
Commercial Vehicle Tax	77	78	74
Watercraft Tax	0	8	7
Special Highway/Gasoline Tax	7,754	7,800	7,800
Refunds and Reimbursements	4,913	0	0
Interest on Idle Funds	11	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	86,203	66,873	10,535
Resources Available:	125,578	75,046	11,168
Expenditures:			
Salaries & Wages	33,639	35,000	35,000
Payroll Taxes	3,263	1,400	1,400
Road Materials	2,513	1,000	4,974
Fuel & Oil	12,212	8,500	10,000
Repairs	3,558	3,000	9,000
Insurance	4,695	2,000	4,000
Contract Services	12,185	4,000	5,000
Utilities	334	250	500
Professional Services	3,427	1,000	2,200
Postage & Supplies	367	500	500
Equipment / Lease Purchase Payments	18,563	17,563	2,959
Spraying	0	200	500
Cash Forward (2018 column)			
Transfer to Special Machinery	22,649	0	0
Does transfer exceed 25% of Resources Available			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	117,405	74,413	76,033
Unencumbered Cash Balance Dec 31	8,173	633	xxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	117,405	94,637	76,033
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	76,033
		Tax Required	64,865
		Delinquent Comp Rate: 0.0%	0
		Amount of 2017 Ad Valorem Tax	64,865

Special Machinery

K.S.A. 68-141g	2016 Actual Year
Unencumbered Cash Balance, Jan 1	145,567
Transfers from:	
Road Fund	22,649
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	0
Other	0
Resources Available:	168,216
Total Expenditures	42,000
Unencumbered Cash Balance, Dec 31	126,216

See Accountant's Compilation Report and Summary of Significant Assumptions

Hayes Township

2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Cemetery			
Unencumbered Cash Balance January 1	587	0	72
Receipts:			
Ad Valorem Tax	1,448	1,208	xxxxxxxxxxxxxx
Delinquent Tax	38	0	0
Motor Vehicle Tax	38	55	46
Recreational Vehicle Tax	1	0	1
16/20 M Vehicle Tax	7	7	9
Commercial Vehicle Tax	1	2	2
Watercraft Tax	0	0	0
Grave Openings	0	0	0
Interest on Idle Funds			0
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	1,533	1,272	58
Resources Available:	2,120	1,272	130
Expenditures:			
Contract Services	2,120	1,200	2,770
Cash Forward (2018 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	2,120	1,200	2,770
Unencumbered Cash Balance Dec 31	0	72	xxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	2,221	1,518	2,770
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		2,770
	Tax Required		2,640
Delinquent Comp Rate:	0.0%		0
Amount of 2017 Ad Valorem Tax			2,640

Adopted Budget

Adopted Budget	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
0			
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxx
Delinquent Tax			0
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			0
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2018 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	0	0	0
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		0
	Tax Required		0
Delinquent Comp Rate:	0.0%		0
Amount of 2017 Ad Valorem Tax			0

NOTICE OF BUDGET HEARING

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Hayes Township
Reno County

will meet on August 23, 2017 at 7 p.m. at Hayes Township Building on West 4th for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Hayes Township Building on West 4th and will be available at this hearing.

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	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	Est. Tax Rate*
General	5,619	1.383	2,350	1.382	4,503	3,243	1.228
Debt Service							
Library							
Road	117,405	23.917	74,413	23.898	76,033	64,865	24.567
Cemetery	2,120	0.515	1,200	0.515	2,770	2,640	1.000
Special Machinery Fund							
Special Machinery	42,000						
Totals	167,144	25.815	77,963	25.795	83,306	70,748	26.795
Less: Transfers	22,649		0		0		
Net Expenditure	144,495		77,963		83,306		
Total Tax Levied	80,480		60,543		xxxxxxxxxxxxxx		
Assessed Valuation:							
Township	3,117,653		2,347,099		2,640,356		
Outstanding Indebtedness, Jan 1	2015		2016		2017		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	201,653		190,534		179,060		
Total	201,653		190,534		179,060		

*Tax rates are expressed in mills.

Todd Miller

Clerk

See Accountant's Compilation Report and Summary of Significant Assumptions

Page No. 9

To Management of the Hayes Township
35419 W. 4th
Sylvia, KS 67581

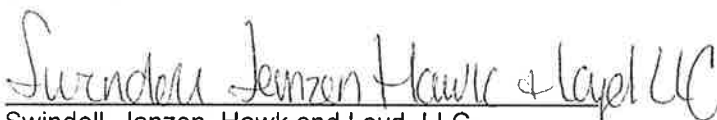
Management is responsible for the accompanying projection of the Hayes Township, which comprises the projected budgeted cash receipts and expenditures for the year ended December 31, 2018, prepared under the regulatory basis of accounting in the prescribed format required by the State of Kansas, including the related summaries of significant assumptions in accordance with guidelines for the presentation of a projection established by the American Institute of Certified Public Accountants (AICPA). We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not examine or review the projection nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on this projection.

Even if the budgeted resources are received and expended as projected, there will usually be differences between the projection and actual results because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Management has elected to omit substantially all the disclosures required by guidelines for the presentation of a projection established by the AICPA other than those related to the significant assumptions. If the omitted disclosures were included in the projection, they might influence the user's conclusions about the Hayes Township's projected budgeted receipts and expenditures, regulatory basis. Accordingly, the projection is not designed for those who are not informed about such matters.

We are not independent with respect to the Hayes Township.

The accompanying projection and this report are intended solely for the information and use of the Hayes Township, the State of Kansas Department of Administration and the respective County Clerk in which the Hayes Township resides in for tax levying purposes, and are not intended to be and should not be used by anyone other than these specified parties.



Swindoll, Janzen, Hawk and Loyd, LLC
Hutchinson, KS

August 25, 2017

sjhl.com

Hutchinson Office

200 N. Main • Hutchinson, KS 67504-2889
P: 888.414.0123 • F: 620.662.3350

McPherson Office

123 S. Main • McPherson, KS 67460
P: 888.241.1826 • F: 620.241.6926

Wichita Office

220 W. Douglas, Ste. 300 • Wichita, KS 67202
P: 316.265.5600 • F: 316.265.8021

SUMMARY OF SIGNIFICANT ASSUMPTIONS

Note A: NATURE OF THE PROJECTION

This financial projection presents, to the best of Management's knowledge and belief, the Township's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of August 25, 2017, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the Township resides in, to calculate the tax levy needed to support the Township's operations and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

1. Receipts and expenditures are received and spent as predicted (hypothetical).
2. Estimates of various taxes to be received as shown on pages 2 and 3, are accurate.
3. The receipts, expenditures, and unencumbered cash balances compared to the historical data remains consistent between years under the projection, as shown on the various individual fund presentation pages.
4. There will not be any catastrophic events or circumstances beyond the Township's control that would effect the above assumptions.